

**Trends in School Corporation Expenditures By Object  
Biannual Financial Report Data  
Brownstown Cnt Com Sch Corp (3695)**

<b>Brownstown Cnt Com Sch Corp (3695)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$5,853,766	\$5,992,161	\$6,169,740	\$5,799,401	0%	-6%
Social Security-Certified Employee Retirement (212)	\$445,663	\$439,973	\$451,856	\$427,301	-1%	-5%
Noncertified Salaries (120)	\$385,629	\$356,893	\$404,354	\$409,005	1%	1%
Group Health Insurance (222)	\$384,226	\$284,359	\$308,081	\$331,461	-4%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$266,250	\$305,283	\$372,892	\$309,312	4%	-17%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$93,783	\$0	\$0	\$215,066	23%	N/A
Operational Supplies (611)	\$256,525	\$338,523	\$190,991	\$198,547	-6%	4%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$109,008	\$320,238	\$87,191	\$124,941	3%	43%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$118,013	\$111,234	\$125,019	\$100,258	-4%	-20%
Purchased Professional and Technical Instruction Services (311)	\$124,891	\$42,593	\$72,158	\$90,219	-8%	25%
Public Employees Retirement Fund (214)	\$28,720	\$32,559	\$47,445	\$43,822	11%	-8%
Workers Compensation Insurance (225)	\$37,947	\$17,394	\$58,493	\$42,366	3%	-28%
Severance/Early Retirement Pay (213)	\$39,962	\$39,192	\$40,321	\$41,920	1%	4%
Social Security-Noncertified Employee Retirement (211)	\$34,413	\$32,016	\$36,178	\$36,380	1%	1%
Computer Hardware (741)	\$7,914	\$3,714	\$47,583	\$27,021	36%	-43%
Group Life Insurance (221)	\$26,276	\$25,693	\$24,775	\$23,015	-3%	-7%
Equipment (730)	\$39,007	\$16,693	\$33,275	\$22,631	-13%	-32%
Travel (580)	\$7,682	\$6,531	\$8,794	\$18,690	25%	113%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$16,691	\$16,568	\$17,192	\$16,154	-1%	-6%
Library Books (640)	\$13,874	\$10,394	\$18,245	\$14,380	1%	-21%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$61,322	\$20,210	\$16,958	\$13,542	-31%	-20%
Unemployment compensation (230)	\$735	\$865	\$0	\$6,134	70%	N/A
Dues and Fees (810)	\$1,653	\$3,814	\$3,630	\$4,664	30%	28%
Periodicals (650)	\$4,162	\$3,564	\$3,854	\$4,104	0%	6%
Other General Supplies (615, 660 to 689)	\$2,787	\$3,402	\$862	\$1,916	-9%	122%
Purchased Property Services; Rentals (440)	\$1,456	\$2,016	\$2,756	\$1,727	4%	-37%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$2,754	\$20,595	\$10,999	\$362	-40%	-97%
Purchased Property Services; Repairs and Maintenance Services (430)	\$937	\$404	\$1,787	\$323	-23%	-82%
Official Bond Premiums (525)	\$0	\$300	\$150	\$150	N/A	0%
Postage and Postage Machine Rental (532)	\$1,772	\$425	\$81	\$79	-54%	-2%
Other Purchased Professional and Technical Services (319)	\$0	\$275	\$325	\$0	N/A	-100%
Other Employee Benefits (241 to 290)	\$0	\$0	\$182	\$0	N/A	-100%
Other Technology Hardware (746)	\$0	\$0	\$1,001	\$0	N/A	-100%
<b>Student Academic Achievement Total</b>	<b>\$8,367,819</b>	<b>\$8,447,878</b>	<b>\$8,557,167</b>	<b>\$8,324,889</b>	<b>0%</b>	<b>-3%</b>

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<b>Brownstown Cnt Com Sch Corp (3695)</b>	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$758,348	\$753,484	\$747,005	\$722,708	-1%	-3%
Noncertified Salaries (120)	\$127,181	\$134,866	\$143,545	\$144,474	3%	1%
Group Health Insurance (222)	\$110,804	\$134,514	\$149,463	\$137,266	5%	-8%
Teacher Retirement Fund, After 7-1-95 (216)	\$59,343	\$69,139	\$87,027	\$70,654	4%	-19%
Social Security-Certified Employee Retirement (212)	\$56,781	\$56,602	\$56,233	\$54,348	-1%	-3%
Public Employees Retirement Fund (214)	\$7,300	\$10,288	\$13,717	\$12,850	15%	-6%
Social Security-Noncertified Employee Retirement (211)	\$8,536	\$8,748	\$10,200	\$10,414	5%	2%
Operational Supplies (611)	\$7,145	\$10,617	\$9,825	\$6,939	-1%	-29%
Severance/Early Retirement Pay (213)	\$5,515	\$6,048	\$6,246	\$6,562	4%	5%
Group Life Insurance (221)	\$3,538	\$3,473	\$3,811	\$3,852	2%	1%
Postage and Postage Machine Rental (532)	\$4,711	\$2,549	\$5,183	\$3,638	-6%	-30%
Travel (580)	\$1,731	\$3,443	\$1,887	\$3,602	20%	91%
Other Employee Benefits (241 to 290)	\$1,219	\$1,167	\$1,275	\$2,730	22%	114%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,756	\$5,359	\$3,198	\$2,193	-18%	-31%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,552	\$1,909	\$1,811	\$1,874	-7%	3%
Other General Supplies (615, 660 to 689)	\$348	\$500	\$0	\$145	-20%	N/A
Purchased Professional and Technical Pupil Services (313)	\$5,779	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$0	\$1,020	\$0	\$0	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$500	\$0	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$1,166,087</b>	<b>\$1,203,726</b>	<b>\$1,240,424</b>	<b>\$1,184,249</b>	<b>0%</b>	<b>-5%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,377,259	\$1,415,876	\$1,469,566	\$1,431,969	1%	-3%
Certified Salaries (110)	\$260,036	\$275,132	\$295,632	\$503,171	18%	70%
Food Purchases (614)	\$382,678	\$395,197	\$450,631	\$356,820	-2%	-21%
Light and Power - Other than Heating and Cooling (625)	\$297,262	\$304,780	\$301,892	\$334,277	3%	11%
Gasoline and Lubricants (613)	\$159,506	\$212,859	\$168,508	\$194,866	5%	16%
Operational Supplies (611)	\$193,897	\$164,312	\$160,211	\$177,719	-2%	11%
Group Health Insurance (222)	\$145,237	\$132,233	\$162,230	\$158,112	2%	-3%
Vehicles (731)	\$176,614	\$4,112	\$157,828	\$156,136	-3%	-1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$91,706	\$102,382	\$110,809	\$121,858	7%	10%
Social Security-Noncertified Employee Retirement (211)	\$101,284	\$103,737	\$109,030	\$105,795	1%	-3%
Public Employees Retirement Fund (214)	\$66,639	\$76,403	\$99,645	\$91,643	8%	-8%
Heating and Cooling for Buildings - Gas (622)	\$77,358	\$53,185	\$84,858	\$75,526	-1%	-11%
Utility Services Water and Sewage (411)	\$66,491	\$68,551	\$71,218	\$61,605	-2%	-13%

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Purchased Property Services; Repairs and Maintenance Services (430)	\$68,079	\$56,017	\$71,337	\$56,382	-5%	-21%
Telephone (531)	\$38,058	\$34,996	\$35,619	\$39,301	1%	10%
Severance/Early Retirement Pay (213)	\$179,573	\$5,929	\$49,009	\$34,764	-34%	-29%
Social Security-Certified Employee Retirement (212)	\$8,076	\$8,227	\$9,571	\$19,556	25%	104%
Other General Supplies (615, 660 to 689)	\$17,419	\$30,890	\$40,879	\$16,593	-1%	-59%
Workers Compensation Insurance (225)	\$10,449	\$6,004	\$30,509	\$16,076	11%	-47%
Tires and Repairs (612)	\$6,948	\$5,900	\$12,806	\$15,849	23%	24%
Purchased Services; Student Transportation Services (510)	\$6,800	\$12,942	\$12,028	\$14,076	20%	17%
Group Life Insurance (221)	\$5,443	\$6,913	\$9,683	\$11,524	21%	19%
Dues and Fees (810)	\$8,126	\$7,209	\$6,675	\$10,950	8%	64%
Utility Services Removal of Refuse and Garbage (412)	\$10,211	\$10,180	\$11,460	\$10,695	1%	-7%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$28,487	\$6,995	\$9,946	\$7,340	-29%	-26%
Travel (580)	\$8,384	\$11,113	\$10,818	\$7,017	-4%	-35%
Purchased Property Services; Rentals (440)	\$9,364	\$5,036	\$6,447	\$5,594	-12%	-13%
Advertising (540)	\$7,236	\$5,237	\$5,535	\$5,323	-7%	-4%
Postage and Postage Machine Rental (532)	\$2,923	\$3,663	\$2,648	\$2,324	-6%	-12%
Purchased Professional and Technical Staff Services (314)	\$2,410	\$1,904	\$2,126	\$2,038	-4%	-4%
Purchased Professional and Technical Data Processing Services (316)	\$2,500	\$0	\$0	\$1,730	-9%	N/A
Official Bond Premiums (525)	\$525	\$300	\$300	\$225	-19%	-25%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$94	\$0	\$85	\$150	12%	76%
Bank Service Charges (871)	\$0	\$30	\$23	\$27	N/A	21%
Miscellaneous Objects (876 to 899)	\$761	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$429	\$548	\$1,199	\$0	-100%	-100%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,427	\$12,651	\$15,475	\$0	-100%	-100%
Other Purchased Professional and Technical Services (319)	\$0	\$1,590	\$0	\$0	N/A	N/A
<b>Overhead and Operational Total</b>	<b>\$3,829,689</b>	<b>\$3,543,035</b>	<b>\$3,986,237</b>	<b>\$4,047,030</b>	<b>1%</b>	<b>2%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,120,000	\$1,175,000	\$1,240,000	\$1,225,435	2%	-1%
Equipment (730)	\$284,686	\$136,384	\$254,070	\$453,714	12%	79%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$0	\$272,226	N/A	N/A
Purchased Property Services; Construction Services (450)	\$866,877	\$341,912	\$227,748	\$224,431	-29%	-1%
Interest on Bonds or Notes (832)	\$384,535	\$322,075	\$267,541	\$186,428	-17%	-30%
Purchased Professional and Technical Staff Services (314)	\$48,800	\$47,253	\$96,847	\$140,290	30%	45%
Certified Salaries (110)	\$38,640	\$48,496	\$112,895	\$118,677	32%	5%
Noncertified Salaries (120)	\$114,524	\$118,244	\$113,171	\$107,339	-2%	-5%

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Buildings (720)	\$78,520	\$78,520	\$78,520	\$78,520	0%	0%
Purchased Property Services; Rentals (440)	\$54,379	\$40,640	\$69,728	\$40,244	-7%	-42%
Improvements Other Than Buildings (715)	\$10,535	\$74,825	\$49,941	\$13,093	6%	-74%
Social Security-Certified Employee Retirement (212)	\$2,878	\$3,632	\$8,542	\$9,045	33%	6%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,592	\$1,946	\$8,401	\$7,542	31%	-10%
Social Security-Noncertified Employee Retirement (211)	\$7,296	\$7,863	\$7,350	\$6,685	-2%	-9%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$626	\$488	\$1,581	\$1,142	16%	-28%
Other General Supplies (615, 660 to 689)	\$3,350	\$2,200	\$1,700	\$1,125	-24%	-34%
Public Employees Retirement Fund (214)	\$0	\$131	\$105	\$38	N/A	-64%
Operational Supplies (611)	\$0	\$0	\$594	\$0	N/A	-100%
Bank Service Charges (871)	\$0	\$2	\$0	\$0	N/A	N/A
<b>Nonoperational Total</b>	<b>\$3,018,239</b>	<b>\$2,399,614</b>	<b>\$2,538,734</b>	<b>\$2,885,973</b>	<b>-1%</b>	<b>14%</b>
<b>Grand Total</b>	<b>\$16,381,834</b>	<b>\$15,594,253</b>	<b>\$16,322,562</b>	<b>\$16,442,141</b>	<b>0%</b>	<b>1%</b>